

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

Objection Deadline: July 8, 2022
Estimated Hearing Date: August 3, 2022

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In re: :
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THE FINANCIAL OVERSIGHT AND : PROMESA
MANAGEMENT BOARD FOR PUERTO RICO, : Title III
:
as representative of : Case No. 17-BK-3283 (LTS)
:
THE COMMONWEALTH OF PUERTO RICO, *et al.*, : (Jointly Administered)
:
Debtors.¹ :
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**NINTH INTERIM FEE APPLICATION OF ESTRELLA, LLC, LOCAL COUNSEL
TO SPECIAL CLAIMS COMMITTEE, FOR ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES FOR PERIOD FROM
JUNE 1, 2021 THROUGH SEPTEMBER 30, 2021**

COVER SHEET²

Name of Applicant: Estrella, LLC

Authorized to Provide Professional Services to: Special Claims Committee of
all Title III Debtors (other than COFINA) (the “Committee”)

¹ The Debtors in these title III cases, along with each Debtor’s respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK- 3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566(LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780) (Last Four Digits of Federal Tax ID: 3747).

² This form has been designed to incorporate many of the requirements of PROMESA §316 and ¶ C.2.1 and Exhibit E to the Appendix B Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under United States Code by Attorneys in Larger Chapter 11 Cases (the “**U.S. Trustee Guidelines**”).

Date of Retention: January 1, 2019

Period for which compensation and reimbursement is sought is June 1, 2021 through September 30, 2021 (*Retention Date through end of Interim Fee Period as defined in the Interim Compensation Order currently in effect*)

Amount of interim compensation sought as actual, reasonable, and necessary: \$ 286,185.00

Amount of interim expense reimbursement sought as actual, reasonable, and necessary: \$6,285.99

Are your fee or expense totals different from the sum of previously served monthly statements?

 Yes X No If there is any discrepancy, please explain it in the text of the attached fee application or in a footnote to this cover sheet.

Blended rate in this application for all attorneys: \$215.69 / hour

Blended rate in this application for all timekeepers: \$212.57/ hour

This is an *interim* application.

The total time expended for fee application preparation for the Interim Fee Period is approximately 6 hours and the corresponding compensation requested is approximately \$ 1,680.00.

PRIOR INTERIM FEE APPLICATIONS & ADJUSTMENTS:

Date	Interim Fee Period	Requested		Approved	
		Fees	Expenses	Fees	Expenses
3/22/2019	10/01/2019 – 01/31/2019	\$ 21,876.00	\$ 1,208.26	\$ 21,521.00	\$ 1,208.26
11/2/2019	02/01/2019- 05/01/2019	\$ 176,076.00	\$ 1,403.00	\$ 169,481.95	\$ 1,033.00
1/31/2020	06/01/2019- 08/31/2019	\$ 218,625.50	\$ 2,417.77	\$ 211,130.07	\$ 2,417.77
9/25/2020	09/01/2019- 12/31/2019	\$ 272,061.00	\$ 9,605.09	\$ 252,388.50	\$ 9,605.09
10/26/2020	01/01/2020- 04/30/2020	\$ 391,386.50	\$ 3,593.22	\$ 385,768.00	\$ 3,494.33
3/8/2021	05/01/2020- 08/31/2020	\$ 256,883.91	\$ 5,047.52	\$ 242,475.51	\$ 5,047.52
1/31/2021	09/01/2020-01/31/2021	\$ 318,379.50	\$ 7,534.35	\$ 307,132.25	\$ 7,534.35
Not Applicable					

Total fees and expenses approved by interim orders to date: \$ 1,589,897.28 \$ 30,340.32

PRIOR INTERIM OR MONTHLY FEE PAYMENTS TO DATE: Approved but Payment Pending

Date	Interim Fee Period	Requested		Approved	
		Fees	Expenses	Fees	Expenses
12/8/2021	02/01/2021-05/30/2021	\$ 194,048.00	\$ 1,754.00	\$ 173,968.80	\$ 1,754.00
Not Applicable					

Total fees and expenses approved by interim orders to date: \$ 173,968.80 \$ 1,754.00

PRIOR INTERIM FEE APPLICATIONS & ADJUSTMENTS:

Date	Interim Fee Period	Requested		Approved	
		Fees	Expenses	Fees	Expenses
3/22/2019	10/01/2019 – 01/31/2019	\$ 21,876.00	\$ 1,208.26	\$ 21,521.00	\$ 1,208.26
11/2/2019	02/01/2019 - 05/01/2019	\$ 176,076.00	\$ 1,403.00	\$ 169,481.95	\$ 1,033.00
1/31/2020	06/01/2019 - 08/31/2019	\$ 218,625.50	\$ 2,417.77	\$ 211,130.07	\$ 2,417.77
9/25/2020	09/01/2019 - 12/31/2019	\$ 272,061.00	\$ 9,605.09	\$ 252,388.50	\$ 9,605.09
10/26/2020	01/01/2020 - 04/30/2020	\$ 391,386.50	\$ 3,593.22	\$ 385,768.00	\$ 3,494.33

20	/2020 - 04/30 /2020	386. 50	93. 22	68.00	94. 33
3/8/2021	05/01 /2020 - 08/31 /2020	\$ 256, 883. 91	\$ 5,0 47. 52	\$ 242,4 75.51	\$ 5,0 47. 52
1/31/2021	09/01 /2020 - 01/31 /2021	\$ 318, 379. 50	\$ 7,5 34. 35	\$ 307,1 32.25	\$ 7,5 34. 35
Not Applicable					
Total fees and expenses approved by interim orders to date:				\$ 1,589, 897.2 8	\$ 30, 340 .32
PRIOR INTERIM OR MONTHLY FEE PAYMENTS TO DATE: Approved but Payment Pending					
Date	Interim Fee Period	Requested		Approved	
		Fees	Expenses	Fees	Expenses
12/8/2021	02/01 /2021 - 05/30 /2021	\$ 194, 048. 00	\$ 1,7 54. 00	\$ 173,9 68.80	\$ 1,7 54. 00
Not Applicable					
Total fees and expenses approved by interim orders to date:				\$ 173,9 68.80	\$ 1,7 54. 00

Number of professionals with time included in this application: 9

If applicable, number of professionals in this application not included in a staffing plan approved by the client: N/A

If applicable, difference between fees budgeted and compensation sought for this period: N/A

Are any timekeeper's hourly rates higher than those charged and approved upon retention:³ No

³ If any timekeeper's hourly rate has changed since your firm's retention, the narrative portion of your fee application should identify each timekeeper with an adjusted rate, the date and amount of the rate change, the reason for the change, and a statement that the client was notified and approved the rate change.

UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF PUERTO RICO

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In re: :

THE FINANCIAL OVERSIGHT AND : PROMESA
MANAGEMENT BOARD FOR PUERTO RICO, : Title III

as representative of : Case No. 17-BK-3283 (LTS)

THE COMMONWEALTH OF PUERTO RICO, *et al.*, : (Jointly Administered)

Debtors.⁴ :

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**NINTH INTERIM FEEAPPLICATION OF ESTRELLA, LLC, LOCAL COUNSEL TO
SPECIAL CLAIMS COMMITTEE, FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR PERIOD FROM JUNE 1, 2021 THROUGH
SEPTEMBER 30, 2021**

TABLE OF CONTENTS

Preliminary Statement.....	3
Background	5
Compensation and Reimbursement Request.....	7
Summary of Services	9
Actual and Necessary Disbursements	15
The Requested Compensation Should be Allowed.....	16
Conclusion.....	18

⁴ The Debtors in these title III cases, along with each Debtor’s respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566(LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780) (Last Four Digits of Federal Tax ID: 3747).

EXHIBITS

- A. Summary of Timekeepers included in this Application for Fee Period
- B. Summary of Compensation during Fee Period by Project Category and by Matter
- C. Summary of Expenses by Category
- D. List of Professionals by Matter
- E. List of Matter by Professional
- F. Monthly Fee Summary of Statements included in Interim Fee Applications for June 2021, July 2021, August 2021 and September 2021.
- G. LED File of Monthly Invoices for June 2021, July 2021, August 2021, and September 2021.
 - G- 1 June 2021
 - G-2. July 2021
 - G-3. August 2021
 - G-4. September 2021
- H. Explanatory Notes

To the Honorable United States District Court Judge Laura Taylor Swain:

Estrella, LLC (“Estrella”), Local Counsel to the Special Claims Committee of all title III Debtors (other than COFINA) (the “Committee”), for its ninth application (the “Application”), pursuant to sections 316 and 317 of the Puerto Rico Oversight, Management and Economic Stability Act of 2016 (“PROMESA”),⁵ section 503(b) of title 11, United States Code (the “Bankruptcy Code”) as made applicable to these cases by section 301(a) of PROMESA, Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the District of Puerto Rico (the “Local Rules”), for the interim allowance of compensation for professional services performed by Estrella for the period from June 1, 2021 through and including September 30, 2021 (the “Interim Fee Period”), and for reimbursement of its actual and necessary expenses incurred during the Interim Fee Period, respectfully represents:

PRELIMINARY STATEMENT

Estrella respectfully submits that the services for which it seeks compensation in this Application were necessary for and beneficial to the Committee, the Debtors, and their stakeholders, and were rendered to protect, preserve, and maximize the value for unsecured creditors during the pendency of these Title III cases. The results obtained to date have benefited not only the Committee but also the Debtors and their creditors. Accordingly, in light of the nature and complexity of the Title III Cases, Estrella’s charges for professional services performed and expenses incurred are reasonable under applicable standards. For all these reasons, Estrella respectfully requests that the Court grant the Application and allow interim compensation for professional services performed and reimbursement for expenses as requested.

This Application is consistent with the Interim Compensation Order (as defined below), Local Rule 2016-1, and *Appendix B of the United States Trustee’s Guidelines for Reviewing Applications for*

⁵ References to PROMESA are references to 48 U.S.C. §§ 2101 *et. seq.*

Compensation and Reimbursement of Expenses Filed under 11§330 by Attorneys in Larger Chapter 11 Cases (the “U.S. Trustee Guidelines”), except that, in accordance with the instructions of the Fee Examiner appointed in these cases, no budgets were prepared with respect to the Interim Fee Period.⁶ To the extent necessary, Estrella requests a waiver for cause shown of any such requirement not met by this Application.⁷

In accordance with the U.S. Trustee Guidelines, at the end of this Application are the following Exhibits:

- Exhibit A contains a summary of Estrella’s timekeepers included in this Application.
- Exhibit B contains a summary of the compensation requested by project category and matter number.
- Exhibit C contains a summary of requested expense reimbursements by category. An itemized schedule of all such expenses is included in Estrella’s monthly statements.
- Exhibit D contains a list of professionals by matter.
- Exhibit E contains a list of matters by professional.
- Exhibit F contains monthly fee summary of statements included in interim fee applications for June 2021, July 2021, August 2021 and September 2021.
- Exhibit G contains monthly invoices in LED format.

⁶ The Fee Examiner has only required professionals to provide budgets beginning with January 2018.

⁷ The Committee and Estrella reserve all rights as to the relevance and substantive legal effect of the U.S. Trustee Guidelines with respect to any application for compensation in these cases.

BACKGROUND

On May 3, 2017, the Oversight Board commenced a title III case for the Commonwealth of Puerto Rico by filing a voluntary petition for relief pursuant to section 304 (a) of PROMESA (the “Commonwealth Title III Case”). Thereafter, the Oversight Board commenced a title III case for each of COFINA, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS Title III Case”), the Puerto Rico Highways and Transportation Authority (“HTA Title III Case”), and the Puerto Rico Electric Power Authority (“PREPA Title III Case”) (and together with the Commonwealth Title III Case, the “Title III Cases”).⁸ By orders dated June 29, 2017 [Docket No. 537] and October 6, 2017 [Docket No. 1417], the Court approved the joint administration of the Title III Cases.

On December 21, 2018, the Debtor issues a request for Proposals for Local Counsel for the Committee. On December 26, 2018, Estrella, LLC filed a Proposal for Legal Services as Local Counsel for the Committee. On January 1, 2019, the Committee selected Estrella as local counsel to the Committee, thus retaining Estrella on that date.

On August 23, 2017, the Court entered the *Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* (as amended, the “Interim Compensation Order”).

On October 6, 2017, the Court entered the *Order Pursuant to PROMESA Sections 316 and 317 and Bankruptcy Code Section 105(a) Appointing A Fee Examiner and Related Relief* (the “Fee Examiner Order”) [Docket No. 1416]. The Court appointed Brady Williamson as the Fee Examiner in the Title III Cases.

This is Estrella’s ninth interim fee application, covering the period from June 1, 2021 through September 30, 2021. All services for which compensation is requested were performed for or on behalf of the Committee.

⁸ Unless otherwise indicated, references to docket numbers shall be to the docket of the Commonwealth Title III Case.

COMPENSATION AND REIMBURSEMENT REQUEST

By this Application, Estrella seeks from the Debtors (a) compensation for professional services rendered to the Committee during the Interim Fee Period in the aggregate amount of \$286,185.00; and (b) expense reimbursements in the aggregate amount of \$6,285.99.

The Committee has approved the amounts requested by Estrella for services performed and expenses incurred in each of the monthly statements submitted to, among others, the Oversight Board, AAFAF, the Fee Examiner, and the U.S. Trustee, during the Interim Fee Period.

As of today, Estrella has not been paid any amounts for which it requests payment pursuant to this Fee Application.

By this Application, Estrella requests payment of all outstanding fees and expenses for services rendered during the Interim Fee Period.

There is no agreement or understanding between Estrella and any other person other than the attorneys, employees, and staff of Estrella, for the sharing of compensation to be received for services rendered in these cases.

Estrella maintains computerized records, in the form of monthly statements, of the time spent by all of Estrella's attorneys and paraprofessionals in connection with its representation of the Committee. The monthly statements are in the same form regularly used by Estrella to bill its clients for services rendered, and include the date that the services were rendered, a detailed, contemporaneous narrative description of the services provided, the amount of time spent for each service, and the designation of the professional who performed the service.

The fees charged by Estrella in the Title III Cases are billed in accordance with its existing billing rates and procedures in effect during the Interim Fee Period. The rates Estrella charges for the services rendered by its professionals and paraprofessionals in the Title III Cases are comparable to the rates Estrella charges for professional and paraprofessional services rendered in comparable nonbankruptcy related matters. Moreover, when Estrella's professionals and paraprofessionals work on nonbankruptcy matters, the

firm generally charges their standard rate. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable nonbankruptcy cases in the Puerto Rico legal market.

Estrella's rates are set at a level designed to fairly compensate Estrella for the work of its attorneys and paraprofessionals to cover fixed and routine overhead expense. Estrella operates in the Puerto Rico legal services market in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm's expertise, performance and reputation, the nature of the work involved, and other factors. Accordingly, Estrella set its rates for attorneys and paraprofessionals within the firm by reference to market information and market adjustments by firms considered to be industry peers. Based on this and the reviews of contemporaneous time records and fee applications filed in other cases, Estrella endeavors to set the hourly rates for its attorneys and paraprofessionals at levels comparable to those of its principal competitor firms.

Estrella's professional services during the Interim Fee Period required an aggregate expenditure of 1,346.30 recorded hours by Estrella's attorneys and paraprofessionals, broken down as follows: partners (45.50), associates (1,265.40 hours), and paraprofessionals (35.40 hours). During the Interim Fee Period, Estrella's billing rates for attorneys rendering services in this matter ranged from \$200.00 to \$280.00 per hour. During the same Interim Fee Period, Estrella's billing rates for paraprofessionals rendering services in this matter ranged from \$95.00 to \$100.00 per hour.

To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Interim Fee Period but were not processed before the preparation of this Application, or Estrella has for any other reason not sought compensation or reimbursement with respect to such services or expenses, Estrella reserves the right to request additional compensation for such services, and reimbursement of such expenses, in a supplemental or future application.

During the Interim Fee Period, Estrella assisted and advised the Committee on a regular basis regarding legal matters relating to the restructuring of the Debtors, including related adversary proceedings, and all other matters arising in the performance of the Committee's duties. In addition, Estrella has prepared various motions, applications, proposed orders, and other pleadings submitted to the Court for consideration, and has performed the necessary professional services that are described below and in the monthly LED statements attached hereto as Exhibit G. For ease of reference and transparency purposes, Estrella created Task Codes for its representation of the Committee, as follows:

Tasks Codes

(a) Case Administration (Task Code B 110)

Fees: \$3,580.00 Total Hours: 15.9

During the Application Period, Estrella advised the Committee on general case administration. To efficiently track deadlines, organize documents, and manage workstreams, Estrella also prepared a task list per requests from Brown Rudnick attorneys and maintained a case calendar. To minimize duplication of services, Estrella developed procedures for allocating responsibilities among various Estrella lawyers.

(b) Pleading Reviews (Task Code B113)

Fees: \$40,290.00 Total Hours: 183.6

During the Application Period, Estrella has reviewed various pleadings to be adequately prepared to provide services to the Committee.

(c) Asset Analysis Recovery (Task Code B120)

Fees: \$199.50 Total Hours: 2.1

During the Application Period, Estrella identified and reviewed potential assets including causes of action and non-litigation recoveries.

(d) Relief from Stay/Adequate Protection (Task Code B140)

Fees: \$680.00

Total Hours: 3.4

During the Application Period, Estrella advised the Committee on filings for relief of the automatic bankruptcy stay and its local effect.

(e) Meeting of and Communications with Creditors (Task Code B150)

Fees: \$36,665.00

Total Hours: 177.1

During the Application Period, Estrella prepared various documents to keep the Committee apprised of relevant developments in the Title III Cases, related adversary proceedings, and the mediation process. Also, Estrella participated in various telephone conferences and communications with the Committee.

(f) Fee/ Employment Application (Task Code B160)

Fees: \$868.00

Total Hours: 3.1

During the Application Period, Estrella drafted and provided to the client its monthly interim compensation report as well as its Eighth Interim Compensation Report. It also prepared the instant report, which will be invoiced in the Third Compensation Request.

(g) Fee/ Employment Objections (Task Code B170)

Fees: \$594.00

Total Hours: 2.7

During the Application period, Estrella reviewed the Confidential Reports of the Fee Examiner on possible objections and concerns that he may have so that we may adjust future fee applications resolving issues to be avoided.

(h) Avoidance Action Analysis (Task Code B180)

Fees: \$22,719.00

Total Hours: 100.7

During the Application Period, Estrella advised the Committee on Avoidance Actions causes of action to be included in the Adversary Proceedings actions. The Firm provided multiple Memoranda of law to support of the various causes of action. The Firm also provided research on defending against motion to dismiss the actions. Estrella also verified compliance with the Local Civil and Bankruptcy Rules as well as compliance with the legal requirements of the local causes of action. Estrella also verified each filing, amendment to the filings and other motions and amendments thereto that needed to be filed. We also maintained the communications open with the Clerk of the court's office to facilitated resolution of problems.

(i) Other Contested Matters (Task Code B190)

Fees: \$11,660.00 Total Hours: 54.3

During the Application Period, Estrella handled and advised stateside counsel on other contested matters involving the Client involving local legal and administrative matters as on local procedures.

(j) General Litigation (Task Code B191)

Fees: \$ 77,597.50 Total Hours: 349.2

During the Application Period, Estrella advised the Committee on local litigation practice and in form language for pleadings as well as how to handle relation back situations in pleadings. We also filed multiple motions and responses thereto in the litigation of the general cases. Estella also efficiently tracked deadlines, organize documents, and maintained a case calendar. To minimize duplication of services, Estrella implemented procedures for allocating responsibilities among various Estrella lawyers.

(l) Business Operations (Task Code B210)

Fees: \$ 220.00 Total Hours: 1.00

During the Application Period, Estrella advised the Committee on issues related to debtor-in-possession operating in chapter 11 such as employee, vendor, tenant issues and other similar problems.

(m) Claims Administration and Objections (Task Code B310)

Fees: \$37,508.00 Total Hours: 182.4

During the Application Period, Estrella advised the Committee on general case administration. To efficiently track deadlines, organize documents, and manage workstreams, Estrella also prepared a task list per requests from Brown Rudnick attorneys and maintained a case calendar. To minimize duplication of services, Estrella developed procedures for allocating responsibilities among various Estrella lawyers.

(n) Plan and Disclosure Statement (Task Code B320)

Fees: \$51,720

Total Hours: 254.6

During the Application Period, Estrella provided general bankruptcy advise on local matters to promote a prompt and efficient handling of the matters that were made throughout the handling of the claims and specifically on issues pertaining the handling of government contracts during the claims period for filing the proceedings against third parties.

(o) General Bankruptcy Advice/ Opinions (Task Code B410)

Fees: \$1,884.00

Total Hours: 16.2

During the Application Period, Estrella provided general bankruptcy advise on local matters to promote a prompt handling of the matters that were done throughout the handling of the claims and specifically, on issues pertaining the handling of government contracts during the claims period for filing the proceedings against third parties

The foregoing professional services were necessary and appropriate to the administration of the Title III Cases and were incurred upon in the best interests of the Committee, the Debtors, the creditors, and other parties in interest.

ACTUAL AND NECESSARY DISBURSEMENTS

As set forth in Exhibit D hereto, Estrella disbursed \$ 6,285.99 as expenses incurred in providing professional services during the Interim Fee Period. Together with said exhibit we have also included the evidence of having incurred such expenses.

Because Estrella believes that online legal research (e.g., LEXIS and WESTLAW) is far more cost-efficient than manual research using hard-bound volumes, Estrella encourages computerized legal research even though it is not a profit center for Estrella.

The constraints imposed by the circumstances of the matters handled by Estrella during the Interim Fee Period required its attorneys and other employees, at times, to devote substantial time during the evenings and on weekends to perform legal services on behalf of the Committee. These extraordinary services were essential to meet deadlines, timely respond to daily inquiries, and satisfy the Committee's needs and demands. Attorneys and other Estrella employees who worked late in the evenings or on weekends were reimbursed for their reasonable meal and transportation costs in accordance with the Local Rules and firm policy. Estrella's regular practice is not to include components for those charges in overhead when establishing billing rates, but rather to charge its clients for these and all other out-of-pocket disbursements incurred during the regular course of the provision of legal services.

Estrella believes the rates for charges incurred are the market rates that most law firms charge clients for such services. In addition, Estrella believes that such charges are in accordance with the American Bar Association's ("ABA") guidelines, as set forth in the ABA's Statement of Principles dated January 12, 1995, regarding billing for disbursements and other charges.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

Section 316 provides for the compensation of professionals. Specifically, section 316 provides that a court may award a professional employed by a committee under section 1103 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." PROMESA §316(a). Section 316 of PROMESA also sets forth the criteria for the award of such compensation and reimbursement:

- (a) In determining the amount of reasonable compensation to be awarded to a professional person, the court shall consider the nature, the extent, and the value of such services, considering all relevant factors, including:
 - (i) the time spent on such services;

- (ii) the rates charged for such services;
- (iii) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this chapter;
- (iv) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (v) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the restructuring field; and
- (vi) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title or title 11, United States Code.

PROMESA § 316(c). Further, section 317 of PROMESA provides that “a committee . . . may apply to the court not more than once every 120 days . . . for such compensation for services rendered . . .”

In the instant case, Estrella respectfully submits that the services for which it seeks compensation in this Application were, at the time rendered, believed to be necessary for and beneficial to the Committee, the Debtors, and their stakeholders and were rendered to protect, preserve, and maximize the value for unsecured creditors during the pendency of the Title III Cases. The services rendered to the Committee were performed in an economic, effective, and efficient manner commensurate with the complexity and importance of the issues involved. The results obtained to date have benefited not only the Committee but also the Debtors and their stakeholders. Accordingly, the compensation requested herein is reasonable considering the nature, extent, and value of such services to the Committee, the Debtors, and all parties in interest.

The work conducted was carefully assigned to appropriate professionals or paraprofessionals according to the experience and level of expertise required for each particular task. Whenever possible, Estrella sought to minimize the costs of Estrella’s services to the Committee by utilizing talented junior attorneys and paraprofessionals to handle the more routine aspects of the assignments. A small group of the same Estrella attorneys was utilized for the vast majority of the work in this case, to minimize the costs of intra-Estrella communication and education about the Title III Cases. As demonstrated by this Application,

Estrella spent its time economically and without unnecessary duplication. Accordingly, approval of the compensation sought herein is warranted.

CONCLUSION

WHEREFORE, Estrella respectfully requests entry of an order (i) allowing interim compensation for professional services rendered during the Interim Fee Period in the amount of \$286,185.00; and expense reimbursements in the amount of \$ 6,285.99; (ii) directing the Debtors' payment of the amounts allowed and; (iii) granting Estrella such other and further relief as is just.

CERTIFICATION: The undersigned hereby certifies that on this date, a copy of this document has been served on Counsel for all parties and upon all parties receiving electronic notification at their electronic correspondence address as maintained by the Clerk of the Court in the ECF/CM system for this matter.

Respectfully submitted on this 24th day of June, 2022.

ESTRELLA, LLC
Alberto G. Estrella, Esq., USDC - PR 209804
Kenneth C. Suria, Esq., USDC - PR 213302
P.O. Box 9023596
San Juan, Puerto Rico 00901-3596
Telephone: (787) 977-5050
agestrella@estrellallc.com
kcsuria@estrellallc.com

s/ Kenneth C. Suria, Esq.
Kenneth C. Suria, Esq.

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

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In re:	:	:
	:	
THE FINANCIAL OVERSIGHT AND	:	PROMESA
MANAGEMENT BOARD FOR PUERTO RICO,	:	Title III
	:	
as representative of	:	Case No. 17-BK-3283 (LTS)
	:	
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> ,	:	(Jointly Administered)
	:	
Debtors. ⁹	:	

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**DECLARATION OF ALBERTO G. ESTRELLA, ESQ. IN SUPPORT OF NINTH
INTERIM FEE APPLICATION OF ESTRELLA, LLC, AS LOCAL COUNSEL TO
SPECIAL CLAIMS COMMITTEE, FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES FOR PERIOD
FROM JUNE 1, 2021 THROUGH SEPTEMBER 30, 2021**

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), I, Alberto G. Estrella, declare that the following is true to the best of my knowledge, information, and belief:

1. I am an attorney admitted and in good standing to practice in the Commonwealth of Puerto Rico. I am the Managing Partner at the law firm of Estrella, LLC (“Estrella”), located at, 150 Tetuan Street, San Juan, PR 00902, and am duly authorized to make this Declaration on behalf of Estrella. I make this Declaration in support of the *Ninth Interim Application of Estrella*,

⁹ The Debtors in these title III cases, along with each Debtor’s respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK- 3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566(LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780) (Last Four Digits of Federal Tax ID: 3747).

LLC, Local Counsel to Special Claims Committee, for Services Rendered and Reimbursement of Expenses for the Period from June 1, 2021, through September 30, 2021 (the “Application”).

2. The facts set forth in this Declaration are based upon my personal knowledge, discussions with other Estrella attorneys, and the firm’s client/matter records that were reviewed by me or other Estrella attorneys acting under my supervision and direction.

3. I hereby certify that I have read the Application and, to the best of my knowledge, information, and belief, formed after reasonable inquiry, (a) the compensation and reimbursement of expenses sought in the Application conform with the Bankruptcy Code, the Bankruptcy Rules, the U.S. Trustee Guidelines, and the Local Rules, and (b) the compensation and reimbursement of expenses are billed at rates no less favorable to the Debtors than those customarily employed by Estrella generally.

4. Estrella provides the following response to the request for information set forth in the U.S. Trustee Guidelines:

Question: Did you agree to any variations from, or alternatives to, your standard or customary billing rates, fees, or terms for services pertaining to this engagement that were provided during the Interim Fee Period?

Response: No.

Question: If the fees sought in this application as compared to the fees budgeted for the Interim Fee Period are higher by 10% or more, did you discuss the reasons for the variation with the client?

Response: Does not apply, Estrella’s fees sought are and have been consistently below the budgets submitted during the Interim Fee Period.

Question: Have any of the professionals included in this application varied their hourly rate based on the geographic location of the bankruptcy case?

Response: No.

Question: Does the application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices? (This is limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application.) If so, please quantify by hours and fees.

Response: This application does not include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices

Question: Does this application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify by hours and fees.

Response: This application does not include time or fees for reviewing time records to redact any privileged or other confidential information

Question: If the application includes any rate increases since retention: (i) Did your client review and approve those rate increases in advance? (ii) Did your client agree when retaining the law firm to accept all future rates increases? If not, did you inform your client that they need not agree to modified rates or terms in order to have you continue the representation consistent with ABA Formal Ethics Opinion 11-458?

Response: This application does not include any rate increase since retention.

5. I declare under penalty of perjury that, to the best of my knowledge and after reasonable inquiry, the foregoing is true and correct.

Executed on March 24, 2022.

s/ Alberto G. Estrella, Esq.
Alberto G. Estrella, Esq.

Exhibit A

Summary of Timekeepers included in this Application for Fee Period

Summary of Fees and Costs by Task Code				
Task Code	Hours	Fees	Costs	Total Amount
Costs	0.00	\$0.00	\$6,285.99	\$0.00
Asset Analysis Recovery	2.10	\$199.50	\$0.00	\$199.50
Avoidance Action Analysis	100.70	\$22,719.00	\$0.00	\$22,719.00
Business Operation	1.00	\$220.00	\$0.00	\$220.00
Case Administration	15.90	\$3,580.00	\$0.00	\$3,580.00
Claims Administration and Objections	182.40	\$37,508.00	\$0.00	\$37,508.00
Fee/ Employment Applications	3.10	\$868.00	\$0.00	\$868.00
Fee/ Employment Objections	2.70	\$594.00	\$0.00	\$594.00
General Brankruptcy Advice/ Opinions	16.20	\$1,884.00	\$0.00	\$1,884.00
General Litigation	349.20	\$77,597.50	\$0.00	\$77,597.50
Meetings and Communications	177.10	\$36,665.00	\$0.00	\$36,665.00
Other Contested Matters	54.30	\$11,660.00	\$0.00	\$11,660.00
Plan and Disclosure Statement	254.60	\$51,720.00	\$0.00	\$51,720.00
Pleading Reviews	183.60	\$40,290.00	\$0.00	\$40,290.00
Relief from Stay/ Adequate Protection Proceedings	3.40	\$680.00	\$0.00	\$680.00
TOTAL	1346.30	\$286,185.00	\$6,285.99	\$292,470.99

Exhibit B

Summary of Compensation during Fee Periods by Project Category and by Matter

Summary of Hours and Fees by Professional				
Attorney	Position; Year(s) Admitted to Bar; Specialty	Rate	Hours	Amount
Alberto G. Estrella	Partner; Admitted in 1994; Litigation	\$280.00	1.0	\$280.00
Kenneth C. Suria	Partner; Admitted in 1985; Litigation	\$280.00	44.5	\$12,460.00
Francisco Ojeda	Associate; Admitted in 1995; Litigation	\$220.00	196.5	\$43,230.00
Carlos Infante	Associate; Admitted in 2012; Restructuring and Bankruptcy	\$220.00	526.1	\$115,742.00
Yasthel Gonzalez	Associate; Admitted in 2006; Litigation and Labor.	\$220.00	124.0	\$27,280.00
Neyla Ortiz	Associate; Admitted in 2008; Civil Litigation	\$200.00	418.8	\$83,760.00
TOTAL			1310.9	\$282,752.00
Paralegals	Year(s) Admitted to Bar; Position; Specialty	Rate	Hours	Amount
Jean Rosado	Head Paralegal; 16 years of experience; Corporate & Litigation	\$95.00	8.9	\$845.50
Natalia Alfonso	Paralegal; 1 year of experience; Litigation	\$95.00	12.5	\$1,187.50
TOTAL			21.4	\$2,033.00
Law Clerks	Year(s) Admitted to Bar; Position; Specialty	Rate	Hours	Amount
Evan Suria	Law Clerk; 1 years of experience; Corporate & Litigation	\$100.00	14.0	\$1,400.00
TOTAL			14.0	\$1,400.00
GRAND TOTAL			1346.3	\$286,185.00

Exhibit C

Summary of Expenses by Category

Costs	
<u>Service</u>	<u>Cost</u>
1. Photocopy (In-house) (pages x 10¢)	\$ -
2. Research (On-line Actual Costs) – Westlaw	\$ -
3. PACER / Court Drive	\$ -
4. Telephone	\$ -
5. Teleconferencing	\$ -
6. Binding	\$ -
7. Meals	\$ -
8. Travel - Hotel	\$ -
9. Travel - Airfare	\$ -
10. Travel- out of Town	\$ -
11. Travel- Local	\$ -
12. Postage	\$ -
13. Court Fees	\$ 626.25
14. Delivery Services	\$ 40.00
15. Professional Services	\$ 5,619.74
TOTAL	\$ 6,285.99

Exhibit D
List of Professionals by Matter

Case Administration						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Alberto Estrella	Partner	B110	Case Administration	0.5	\$280.00	\$140.00
Kenneth Suria	Partner	B110	Case Administration	1.0	\$280.00	\$280.00
Carlos Infante	Associate	B110	Case Administration	13.5	\$220.00	\$2,970.00
Yasthel Gonzalez	Associate	B110	Case Administration	0.5	\$220.00	\$110.00
Neyla Ortiz	Associate	B110	Case Administration	0.4	\$200.00	\$80.00
Case Administration Total				15.9		\$3,580.00
Pleading Reviews						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Carlos Infante	Associate	B113	Pleading Reviews	177.8	\$220.00	\$39,116.00
Yasthel Gonzalez	Associate	B113	Pleading Reviews	0.7	\$220.00	\$154.00
Neyla Ortiz	Associate	B113	Pleading Reviews	5.1	\$200.00	\$1,020.00
Pleading Reviews Total				183.6		\$40,290.00
Asset Analysis Recovery						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Natalia Alfonso	Paralegal	B120	Asset Analysis and Recovery	2.1	\$95.00	\$199.50
Asset Analysis and Recovery Total				2.1		\$199.50
Relief from Stay/ Adequate Protection Proceedings						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Neyla Ortiz	Associate	B140	Relief from Stay/ Adequate Protection Proceedings	3.4	\$200.00	\$680.00
Relief from Stay/ Adequate Protection Proceedings Total				3.4		\$680.00
Meetings and Communications						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Kenneth Suria	Partner	B150	Meetings and Communications	0.7	\$280.00	\$196.00
Carlos Infante	Associate	B150	Meetings and Communications	157.1	\$220.00	\$34,562.00
Neyla Ortiz	Associate	B150	Meetings and Communications	0.7	\$200.00	\$140.00
Jean Rosado	Paralegal	B150	Meetings and Communications	8.7	\$95.00	\$826.50
Natalia Alfonso	Paralegal	B150	Meetings and Communications	9.9	\$95.00	\$940.50
Meetings and Communications Total				177.1		\$36,665.00
Fee/ Employment Applications						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Kenneth Suria	Partner	B160	Fee/ Employment Applications	3.1	\$280.00	\$868.00
Fee/ Employment Applications Total				3.1		\$868.00
Fee/ Employment Objections						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Yasthel Gonzalez	Associate	B170	Fee/ Employment Objections	2.7	\$220.00	\$594.00
Fee/ Employment Objections Total				2.7		\$594.00

Avoidance Action Analysis						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Alberto Estrella	Partner	B180	Avoidance Action Analysis	0.5	\$280.00	\$140.00
Kenneth Suria	Partner	B180	Avoidance Action Analysis	13.0	\$280.00	\$3,640.00
Carlos Infante	Associate	B180	Avoidance Action Analysis	76.0	\$220.00	\$16,720.00
Neyla Ortiz	Associate	B180	Avoidance Action Analysis	11.0	\$200.00	\$2,200.00
Jean Rosado	Paralegal	B180	Avoidance Action Analysis	0.2	\$95.00	\$19.00
Avoidance Action Analysis Total				100.7		\$22,719.00
Other Contested Matters						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Kenneth Suria	Partner	B190	Other Contested Matters	10.0	\$280.00	\$2,800.00
Neyla Ortiz	Associate	B190	Other Contested Matters	44.3	\$200.00	\$8,860.00
Other Contested Matters Total				54.3		\$11,660.00
General Litigation						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Kenneth Suria	Partner	B191	General Litigation	16.0	\$280.00	\$4,480.00
Carlos Infante	Associate	B191	General Litigation	82.8	\$220.00	\$18,216.00
Francisco Ojeda	Associate	B191	General Litigation	196.5	\$220.00	\$43,230.00
Yasthel Gonzalez	Associate	B191	General Litigation	47.2	\$220.00	\$10,384.00
Neyla Ortiz	Associate	B191	General Litigation	6.2	\$200.00	\$1,240.00
Natalia Alfonso	Paralegal	B191	General Litigation	0.5	\$95.00	\$47.50
General Litigation Total				349.2		\$77,597.50
Business Operation						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Carlos Infante	Associate	B210	Business Operation	1.0	\$220.00	\$220.00
Business Operation Total				1.0		\$220.00
Claims Administration and Objections						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Kenneth Suria	Associate	B310	Claims Administration and Objections	0.4	\$280.00	\$112.00
Carlos Infante	Associate	B310	Claims Administration and Objections	0.2	\$220.00	\$44.00
Yasthel Gonzalez	Associate	B310	Claims Administration and Objections	49.6	\$220.00	\$10,912.00
Neyla Ortiz	Associate	B310	Claims Administration and Objections	132.2	\$200.00	\$26,440.00
Claims Administration and Objections Total				182.4		\$37,508.00
Plan and Disclosure Statement						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Kenneth Suria	Partner	B320	Plan and Disclosure Statement	0.3	\$280.00	\$84.00
Carlos Infante	Associate	B320	Plan and Disclosure Statement	15.5	\$220.00	\$3,410.00
Yasthel Gonzalez	Associate	B320	Plan and Disclosure Statement	23.3	\$220.00	\$5,126.00
Neyla Ortiz	Associate	B320	Plan and Disclosure Statement	215.5	\$200.00	\$43,100.00
Plan and Disclosure Statement Total				254.6		\$51,720.00

General Bankruptcy Advice/ Opinions						
Professional	Position	Task Code	Task Code Description	Hours	Rate	Value
Carlos Infante	Associate	B410	General Bankruptcy Advice/ Opinions	2.2	\$220.00	\$484.00
Evan Suria	Law Clerck	B410	General Bankruptcy Advice/ Opinions	14.0	\$100.00	\$1,400.00
General Bankruptcy Advice/ Opinions Total				16.2		\$1,884.00
GRAND TOTAL				1346.3		\$286,185.00

Exhibit E

List of Matters by Professional

Alberto Estrella Partner				
Task Code	Task Code Description	Hours	Rate	Value
B110	Case Administration	0.5	\$280.00	\$140.00
B180	Avoidance Action Analysis	0.5	\$280.00	\$140.00
		1.0		\$280.00

Kenneth Suria Partner				
Task Code	Task Code Description	Hours	Rate	Value
B110	Case Administration	1.0	\$280.00	\$280.00
B150	Meetings and Communications	0.7	\$280.00	\$196.00
B160	Fee/ Employment Applications	3.1	\$280.00	\$868.00
B180	Avoidance Action Analysis	13.0	\$280.00	\$3,640.00
B190	Other Contested Matters	10.0	\$280.00	\$2,800.00
B191	General Litigation	16.0	\$280.00	\$4,480.00
B310	Claims Administration and Objections	0.4	\$280.00	\$112.00
B320	Plan and Disclosure Statement	0.3	\$280.00	\$84.00
		44.5		\$12,460.00

Carlos Infante Associate				
Task Code	Task Code Description	Hours	Rate	Value
B110	Case Administration	13.5	\$220.00	\$2,970.00
B113	Pleading Reviews	177.8	\$220.00	\$39,116.00
B150	Meetings and Communications	157.1	\$220.00	\$34,562.00
B180	Avoidance Action Analysis	76.0	\$220.00	\$16,720.00
B191	General Litigation	82.8	\$220.00	\$18,216.00
B210	Business Operations	1.0	\$220.00	\$220.00
B310	Claims Administration and Objections	0.2	\$220.00	\$44.00
B320	Plan and Disclosure Statement	15.5	\$220.00	\$3,410.00
B410	General Bankruptcy Advice/ Opinions	2.2	\$220.00	\$484.00
		526.1		\$115,742.00

Francisco Ojeda Associate				
Task Code	Task Code Description	Hours	Rate	Value
B191	General Litigation	196.5	\$220.00	\$ 43,230.00
		196.5		\$ 43,230.00

Yasthel Gonzalez Associate				
Task Code	Task Code Description	Hours	Rate	Value
B110	Case Administration	0.5	\$220.00	\$110.00
B113	Pleading Reviews	0.7	\$220.00	\$154.00
B170	Fee/ Employment Objections	2.7	\$220.00	\$594.00
B191	General Litigation	47.2	\$220.00	\$10,384.00
B310	Claims Administration and Objections	49.6	\$220.00	\$10,912.00
B320	Plan and Disclosure Statement	23.3	\$220.00	\$5,126.00
		124.0		\$ 27,280.00

Neyla Ortiz Associate				
Task Code	Task Code Description	Hours	Rate	Value
B110	Case Administration	0.4	\$200.00	\$80.00
B113	Pleading Reviews	5.1	\$200.00	\$1,020.00
B140	Relief from Stay/ Adequate Protection Proceedings	3.4	\$200.00	\$680.00
B150	Meetings and Communications	0.7	\$200.00	\$140.00
B180	Avoidance Action Analysis	11.0	\$200.00	\$2,200.00
B190	Other Contested Matters	44.3	\$200.00	\$8,860.00
B191	General Litigation	6.2	\$200.00	\$1,240.00
B310	Claims Administration and Objections	132.2	\$200.00	\$26,440.00
B320	Plan and Disclosure Statement	215.5	\$200.00	\$43,100.00
		418.8		\$ 83,760.00

Jean Rosado				
Task Code	Task Code Description	Hours	Rate	Value
B150	Meetings and Communications	8.7	\$95.00	\$826.50
B180	Avoidance Action Analysis	0.2	\$95.00	\$19.00
		8.9		\$ 845.50

Natalia Alfonso				
Task Code	Task Code Description	Hours	Rate	Value
B120	Asset Analysis and Recovery	2.1	\$95.00	\$199.50
B150	Meetings and Communications	9.9	\$95.00	\$940.50
B191	General Litigation	0.5	\$95.00	\$47.50
		12.5		\$ 1,187.50

Evan Suria Law Clerk				
Task Code	Task Code Description	Hours	Rate	Value
B140	Relief from Stay/ Adequate Protection Proceedings	14.0	\$100.00	\$1,400.00
		14.0		\$ 1,400.00

Exhibit F

Monthly Fee Summary Statements Included In Interim Fee Application.

MONTHLY FEE SUMMARY STATEMENTS INCLUDED IN INTERIM FEE APPLICATION				
Date	Invoice Number	Approved by Jaime El Koury		
		Fees	Expenses	Invoice Total
06/1/2021- 06/30/2021	505466	\$ 68,074.00	\$ 3,000.00	\$ 71,074.00
07/01/2021- 07/31/2021	505467	\$ 81,578.00	\$ -	\$ 81,578.00
08/01/2021- 08/31/2021	505469	\$ 82,656.00	\$ 2,214.14	\$ 84,870.14
09/01/2021- 09/30/2021	505470	\$ 53,877.00	\$ 1,071.85	\$ 54,948.85
Total fees and expenses approved by client:		\$ 286,185.00	\$ 6,285.99	\$ 292,470.99

Exhibit G

LED File of Monthly Invoices for June 2021, July 2021, August 2021, and September 2021.

EXHIBIT H

Explanatory Notes

Paralegals have assisted in various matters to help minimize costs invoiced to the client.

Managing Partner Alberto Estrella was requested to do specific work by the client, this he billed less than 15 hours for that work.